

STATE OF IOWA
2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16202400400000
Charter Oak City
453 Railroad Street
Charter Oak, Iowa 51439

CITY OF CHARTER OAK, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	158,640		158,640	158,837
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	158,640		158,640	158,837
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	60,898	0	60,898	57,268
Licenses and permits	1,760	0	1,760	600
Use of money and property	6,802	1,669	8,471	32,151
Intergovernmental	81,825	0	81,825	2,218,046
Charges for fees and service	50,932	139,658	190,590	203,268
Special assessments	6,644	0	6,644	0
Miscellaneous	4,300	0	4,300	0
Other financing sources	143,812	0	143,812	68,812
Total revenues and other sources	515,613	141,327	656,940	2,738,982
Expenditures and Other Financing Uses				
Public safety	27,218	0	27,218	640,288
Public works	162,272	0	162,272	1,174,599
Health and social services	0	0	0	0
Culture and recreation	31,746	0	31,746	400,260
Community and economic development	925	0	925	33,000
General government	79,913	0	79,913	323,016
Debt service	92,779	0	92,779	92,786
Capital projects	0	0	0	0
Total governmental activities expenditures	394,853	0	394,853	2,663,949
Business type activities	0	161,532	161,532	171,958
Total ALL expenditures	394,853	161,532	556,385	2,835,907
Other financing uses, including transfers out	68,812	0	68,812	68,812
Total ALL expenditures/And other financing uses	463,665	161,532	625,197	2,904,719
Excess revenues and other sources over (Under) Expenditures/And other financing uses	51,948	-20,205	31,743	-165,737
Beginning fund balance July 1, 2012	357,373	121,443	478,816	431,679
Ending fund balance June 30, 2013	409,321	101,238	510,559	265,942

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 265,181	Other long-term debt	\$ 0
Revenue debt	\$ 103,399	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 770,046

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		November 7, 2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Pamela S. Tripp	→	712	678-3580	
Signature of Mayor or other City official (Name and Title)			Date signed	
			November 1, 2013	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF CHARTER OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES												1
2	Taxes levied on property	87,721	20,072		50,847			158,640				158,640	2
3	Less: Uncollected property taxes - Levy year							0				0	3
4	Net current property taxes	87,721	20,072		50,847	0	0	158,640		T01	158,640	158,640	4
5	Delinquent property taxes							0		T01	0	0	5
6	Total property tax	87,721	20,072		50,847	0	0	158,640			158,640	158,640	6
7	TIF revenues							0		T01	0	0	7
8	Other city taxes												
8	Utility tax replacement excise taxes	9,543	2,187		5,538			17,268		T15	17,268	17,268	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	0	9
10	Parimutuel wager tax							0		C30	0	0	10
11	Gaming wager tax							0		C30	0	0	11
12	Mobile home tax							0		T19	0	0	12
13	Hotel/motel tax							0		T19	0	0	13
14	Other local option taxes		43,630					43,630		T09	43,630	43,630	14
15	TOTAL OTHER CITY TAXES	9,543	45,817	0	5,538	0	0	60,898	0		60,898	60,898	15
16	Section B - LICENSES AND PERMITS	1,760						1,760		T29	1,760	1,760	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	1,943	1,245					3,188	1,669	U20	4,857	4,857	18
19	Rents and royalties	800						800		U40	800	800	19
20	Other miscellaneous use of money and property	2,814						2,814		U20	2,814	2,814	20
21								0			0	0	21
22	TOTAL USE OF MONEY AND PROPERTY	5,557	1,245	0	0	0	0	6,802	1,669		8,471	8,471	22
23													23
24	Section D - INTERGOVERNMENTAL												24
25													25
26	Federal grants and reimbursements												26
27	Federal grants							0		B89	0	0	27
28	Community development block grants							0		B50	0	0	28
29	Housing and urban development							0		B50	0	0	29
30	Public assistance grants							0		B79	0	0	30
31	Payment in lieu of taxes							0		B30	0	0	31
32								0			0	0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	0	33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CHARTER OAK			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued												41
42													42
43	State shared revenues												43
44	Road use taxes		48,074						48,074		C46	48,074	44
45													45
46													46
47													47
48	Other state grants and reimbursements												48
49	State grants	300							300		C89	300	49
50	Iowa Department of Transportation								0		C89	0	50
51	Iowa Department of Natural Resources								0		C89	0	51
52	Iowa Department of Economic Development								0		C89	0	52
53	CEBA grants								0		C89	0	53
54	Iowa Department of Natural Resources - Asbestos Removal Reimburs	5,567							5,567		C89	5,567	54
55									0			0	55
56									0			0	56
57									0			0	57
58									0			0	58
59									0			0	59
60	Total state	5,867	48,074	0	0	0	0	53,941	0			53,941	60
61													61
62	Local grants and reimbursements												62
63	County contributions	3,265							3,265			3,265	63
64	Library service	330							330		D89	330	64
65	Township contributions	15,466							15,466		D89	15,466	65
66	Fire/EMT service								0		D89	0	66
67	Charter Oak Recreation Association	7,823							7,823		D89	7,823	67
68	Walmart	1,000							1,000			1,000	68
69									0			0	69
70	Total local grants and reimbursements	27,884	0	0	0	0	0	27,884	0			27,884	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	33,751	48,074	0	0	0	0	81,825	0			81,825	71
72	Section E - CHARGES FOR FEES AND SERVICE												72
73	Water							0	110,972	A91		110,972	73
74	Sewer							0	28,686	A8Ø		28,686	74
75	Electric							0		A92		0	75
76	Gas							0		A93		0	76
77	Parking							0		A6Ø		0	77
78	Airport							0		AØ1		0	78
79	Landfill/garbage	43,620						43,620		A81		43,620	79
80	Hospital							0		A36		0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CHARTER OAK			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	7,312						7,312		A61	7,312	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	50,932	0	0	0	0	0	50,932	139,658		190,590	104
105												105
106	Section F - SPECIAL ASSESSMENTS		6,644					6,644		U01	6,644	106
107	Section G - MISCELLANEOUS											107
108	Contributions	580						580		U99	580	108
109	Deposits and sales/fuel tax refunds	497						497		U99	497	109
110	Sale of property and merchandise	2,000						2,000		U11	2,000	110
111	Fines	1,223						1,223		U30	1,223	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	4,300	0	0	0	0	0	4,300	0		4,300	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CHARTER OAK			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	193,564	121,852	0	56,385	0	0	371,801	141,327		513,128	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	75,000						75,000		NR	75,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	32,474			36,338			68,812			68,812	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	107,474	0	0	36,338	0	0	143,812	0		143,812	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	301,038	121,852	0	92,723	0	0	515,613	141,327		656,940	132
133												133
134	Beginning fund balance July 1, 2012	233,678	124,251	0	-556	0		357,373	121,443		478,816	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	534,716	246,103	0	92,167	0	0	872,986	262,770		1,135,756	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013				CITY OF CHARTER OAK		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	9,621	965					10,586		E62	10,586	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	16,550						16,550		E24	16,550	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	82						82		E32	82	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	26,253	965	0	0	0	0	27,218			27,218	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CHARTER OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	22,035	66,378					88,413		E44	88,413	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	829						829		E81	829	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	73,030						73,030		E81	73,030	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	95,894	66,378	0	0	0	0	162,272			162,272	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CHARTER OAK			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CHARTER OAK			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
121	Section D — CULTURE AND RECREATION											121	
122	Library services — Current operation	6,751	708					7,459		E52	7,459	122	
123	Purchase of land and equipment							0		G52	0	123	
124	Construction							0		F52	0	124	
125	Museum, band, theater — Current operation							0		E61	0	125	
126	Purchase of land and equipment							0		G61	0	126	
127	Parks — Current operation	2,092						2,092		E61	2,092	127	
128	Purchase of land and equipment							0		G61	0	128	
129	Construction							0		F61	0	129	
130	Recreation — Current operation	21,462	733					22,195		E61	22,195	130	
131	Purchase of land and equipment							0		G61	0	131	
132	Construction							0		F61	0	132	
133	Cemetery — Current operation							0		E03	0	133	
134	Purchase of land and equipment							0		G03	0	134	
135	Community center, zoo, marina, and auditorium							0		E61	0	135	
136	Other culture and recreation							0		E61	0	136	
137	Purchase of land and equipment							0		G61	0	137	
138	Construction							0		F61	0	138	
139	TOTAL CULTURE AND RECREATION	30,305	1,441	0	0	0	0	31,746			31,746	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	925						925		E89	925	141	
142	Purchase of land and equipment							0		G89	0	142	
143	Economic development — Current operation							0		E89	0	143	
144	Purchase of land and equipment							0		G89	0	144	
145	Housing and urban renewal — Current operation							0		E50	0	145	
146	Purchase of land and equipment							0		G50	0	146	
147	Construction							0		F50	0	147	
148	Planning and zoning — Current operation							0		E29	0	148	
149	Purchase of land and equipment							0		G29	0	149	
150	Other community and economic development — Current operation							0		E89	0	150	
151	Purchase of land and equipment							0		G89	0	151	
152	Construction							0		F89	0	152	
153	TIF Rebates							0		E89	0	153	
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	925	0	0	0	0	0	925			925	154	
155												155	
156												156	
157												157	
158												158	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CHARTER OAK			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	1,360	104					1,464		E29	1,464	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	19,818	7,949					27,767		E23	27,767	162
163	Purchase of land and equipment	668						668		G23	668	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,710						1,710		E25	1,710	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	2,600						2,600		E31	2,600	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	19,171						19,171		E89	19,171	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment	26,533						26,533		G89	26,533	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	71,860	8,053	0	0	0	0	79,913			79,913	176
177	Section G — DEBT SERVICE				92,779			92,779			92,779	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	92,779	0	0	92,779			92,779	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	225,237	76,837	0	92,779	0	0	394,853			394,853	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARTER OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								119,335	E91	119,335	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								42,197	E80	42,197	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CHARTER OAK					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.												237
238	Other business type — Current operation										E89	0	238
239	Purchase of land and equipment										G89	0	239
240	Construction										F89	0	240
241													241
242	Enterprise Debt Service											0	242
243	Enterprise Capital Projects											0	243
244	Enterprise TIF Capital Projects											0	244
245	Internal service funds — <i>Specify</i>												245
246												0	246
247												0	247
248												0	248
249												0	249
250												0	250
251	TOTAL BUSINESS TYPE ACTIVITIES											161,532	251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	225,237	76,837	0	92,779	0	0	394,853	161,532			556,385	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254
255	Regular transfers out		68,812					68,812				68,812	255
256	Internal TIF loans/repayments and transfers out							0				0	256
257								0				0	257
258	TOTAL OTHER FINANCING USES	0	68,812	0	0	0	0	68,812	0			68,812	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	225,237	145,649	0	92,779	0	0	463,665	161,532			625,197	259
260													260
261	Ending fund balance June 30, 2013:												261
262	Governmental:												262
263	Nonspendable							0				0	263
264	Restricted							0				0	264
265	Committed							0				0	265
266	Assigned							0				0	266
267	Unassigned							0				0	267
268	Total Governmental	0	0	0	0	0	0	0				0	268
269	Proprietary								101,238			101,238	269
270	Total ending fund balance June 30, 2013	309,479	100,454	0	-612	0	0	409,321	101,238			510,559	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	534,716	246,103	0	92,167	0	0	872,986	262,770			1,135,756	271
272													272

Part III INTERGOVERNMENTAL EXPENDITURES		CITY OF CHARTER OAK	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV SALARIES AND WAGES	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.	
	Amount - Omit cents
Total salaries and wages paid.....	Z00 \$ 144,814

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt	Debt during the fiscal year	Debt Outstanding JUNE 30, 2013				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)
1. Water utility	19U \$ 105,589	29U \$	39U \$ 2,018	49U \$	49U \$	49U \$ 103,399	49U \$	191 \$ 4,972
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U 260,286	29U	39U 80,343	49U 179,943	49U	49U		194 7,120
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Demolition	19U	29U 75,000	39U	49U 75,000	49U	49U	49U	189
10. Generator	19U 15,139	29U	39U 4,901	49U 10,238	49U	49U	49U	189 415
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	381,014	75,000	87,262	265,181	0	103,399	0	12,507

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY			
Actual valuation -- January 1, 2011		\$ 15,400,916	x .05 = \$ 770,046

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013		Amount - Omit cents			
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$ 510,559	W31 \$		W61	510,559
REMARKS					V98